any, already paid under any provision of Income-tax Act, the assessee is liable to pay such tax together with interest payable under the provisions of Income-tax Act for any delay in furnishing the return or any default or delay in payment of advence tax and return should be accompanied by proof of payment of such self-assessment tax and interest.

With a view to encourage small tax payers, a scheme known as "Presumptive-tax Scheme" has been started with effect from Assessment Year 1993-94. Subject to the provisions of Section 115K to 115N of I.T. Act, this scheme is applicable to those persons whose turnover and income from retail trade does not exceed Rs. 6,00,000/- and Rs. 42,000/- respectively or whose income from the prescribed business or vocation does not exceed
Rs. 42,000/-. The person opting for the scheme is required to furnish prescribed form and pay the tax. No return of income is required to be filed in such cases.

Further, in majority of cases, returned income is accepted after making certain prima facie adjustments. A very small percentage of returns is selected for scrutiny. Thus the emphasis of the Income Tax Department is on self-assessment of income by the tax payers.

(b) and (c) No specific pilot projects have been implemented to improve the image of the Income-tax Department. However, the Central Board of Direct Taxes has from time to time issued guidelines and directions to field authorities in respect of prompt issue of refunds, attending to rectification/appeal effect proceedings, polite and courteous conduct particularly during survey and search proceedings, attending to grievances of the tax payers etc.

Each Commissioner of Income-tax charge has the office of Public Relations' Officer which provides assistance to the tax payers. In addition, Grievance Cells have been set up in CBDI as well as in Chief Commissioners' regions.

गुजरात को निधियों का आवंटन

105. **श्री चिमनभाई हरिभाई शुक्ल:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) क्या सरकार गुजरात के उन मामलों पर पुनर्विचार कर रही है जिनमें आठवें वित्त आयोग ने कम धनराशि का आवंटन किया है;

(ख) यदि हां, तो क्या सरकार राज्य को उसका घाटा पूरा करने योग्य बनाने के लिए, उसे पहले कम कर दी गई राशि जारी करने का विचार रखती है;

(ग) यदि हां, तो तत्संबंधी ब्यौरा क्या है; और

(घ) विशेष श्रेणी के अन्तर्गत गुजरात को क्या-क्या विशेष सुविधाएं दी जा रही हैं?

वित्त मंत्रालय में राज्य मंत्री (श्री एम०वी० चन्द्रशेखरमूर्ति): (क) जी नहीं, श्रीमान। आठवें वित्त आयोग की अवधि वर्ष 1984-85 से 1988-89 तक थी और उसकी सिफारिशों को भारत सरकार द्वारा अंतिम रूप में स्वीकार तथा उन्हें कार्यान्वित किया जा चुका है।

(ख) और (ग) प्रश्न ही नहीं उठता।

(घ) गुजरात विशेष श्रेणी प्राप्त राज्य नहीं है।

Income Tax dues on Industrialists, Firms and Individuals

106. SHRI MOHAMMED AFZAL *alias* MEEM AFZAL: Will the MINISTER OF FINANCE be pleased to state:

(a) the number and name of industrialists, firms and individuals in the country from whom Income Tax amounting to rupee two crore or above was outstanding as on 31st March, 1995; and

(b) the steps taken by Government to recover the due amount?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHER MURTHY): (a) There are 623 industrialists, firms and